

UNITED STATES BANKRUPTCY COURT

Southern District of New York

In re Quebecor World (USA) Inc.,

Case No. 08-10152

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

International Paper Company

Name of Transferee

Merrill Lynch Credit Products, LLC

Name of Transferor

Name and Address where notices to transferee should be sent:

Att: Ron Borcky, 4049 Willow Lake Blvd.
Memphis, TN 38118

Court Claim # (if known): 4929

Amount of Claim: \$1,006,240.63

Date Claim Filed: 11/24/2008

Phone: 901.419.1900
Last Four Digits of Acct #: _____

Phone: _____
Last Four Digits of Acct. #: _____

Name and Address where transferee payments should be sent (if different from above):

Phone: _____
Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: Ronald Borcky
Transferee/Transferee's Agent

Date: 5-12-2011

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, Merrill Lynch Credit Products, LLC ("Assignor") hereby unconditionally and irrevocably sells, transfers and assigns to International Paper Company ("Assignee") all of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, claims in the aggregate amount of \$1,006,240.63 (the "Assigned Rights"), as set forth in proof of claim number 4929 (filed on 11/24/2008 amending Claim Number 106 filed on 2/21/2008) filed against Quebecor World (USA) Inc. ("Debtor"), the debtor-in-possession in Case No. 08-10152 (the "Case") under Chapter 11 of the Bankruptcy Code (11 U.S.C. § 101 et. seq.) (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

Assignor hereby waives any objection to the transfer of the Assigned Rights to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the foregoing claim and recognizing the Assignee as the sole owner and holder of the Assigned Rights. Assignor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Assigned Rights, and all payments or distributions of money or property in respect of claim, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, this Evidence of Transfer of Claim is executed on May 10, 2011.

MERRILL LYNCH CREDIT PRODUCTS, LLC

By: [Signature]
Name Ronald Torok
Title Vice President

GC

INTERNATIONAL PAPER COMPANY

By: [Signature]
Name Ronald Barkley
Title Director, CREDIT